

TITLE 4—FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

This title was enacted by act July 30, 1947, ch. 389, § 1, 61 Stat. 641

CHAPTER 1—THE FLAG

§ 1. Flag; stripes and stars on

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 36 section 173.

§ 2. Same; additional stars

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 36 section 173.

§ 3. Use of flag for advertising purposes; mutilation of flag

CROSS REFERENCES

Police uniforms to display U.S. flag emblem or colors, see section 210a of Title 40, Public Buildings, Property, and Works.

CHAPTER 3—SEAT OF THE GOVERNMENT

§ 73. Same; removal from seat of Government

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 42 section 97.

CHAPTER 4—THE STATES

§ 105. State, and so forth, taxation affecting Federal areas; sales or use tax

TAXATION WITH RESPECT TO ESSENTIAL SUPPORT ACTIVITIES OR FUNCTIONS OF NON-GOVERNMENTAL PERSONS IN CONGRESSIONALLY-CONTROLLED LOCATIONS IN DISTRICT OF COLUMBIA

Pub. L. 100-202, § 101(i) [title III, § 307], Dec. 22, 1987, 101 Stat. 1329-290, 1329-309, provided that:

"(a) Notwithstanding section 105 of title 4, United States Code, or any other provision of law, no person shall be required to pay, collect, or account for any sales, use, or similar excise tax, or any personal property tax, with respect to an essential support activity or function conducted by a nongovernmental person in the Capitol, the House Office Buildings, the Senate Office Buildings, the Capitol Grounds, or any other location under the control of the Congress in the District of Columbia.

"(b) As used in this section—

"(1) the term 'essential support activity or function' means a support activity or function so designated by the Committee on House Administration of the House of Representatives or the Committee on Rules and Administration of the Senate, acting jointly or separately, as appropriate;

"(2) the term 'personal property tax' means a tax of a State, a subdivision of a State, or any other authority of a State, that is levied on, levied with respect to, or measured by, the value of personal property;

"(3) the term 'sales, use, or similar excise tax' means a tax of a State, a subdivision of a State, or any other authority of a State, that is levied on,

levied with respect to, or measured by, sales, receipts from sales, or purchases, or by storage, possession, or use of personal property; and

"(4) the term 'State' means a State of the United States, the District of Columbia, or a territory or possession of the United States.

"(c) This section shall apply to any sale, receipt, purchase, storage, possession, use, or valuation taking place after December 31, 1986."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 107, 108, 109, 110 of this title; title 36 section 1219.

§ 113. Residence of Members of Congress for State income tax laws

RESIDENCE OF MEMBERS OF CONGRESS FOR STATE PERSONAL PROPERTY TAX ON MOTOR VEHICLES

Pub. L. 99-190, § 101(c) [H.R. 3067, § 131], Dec. 19, 1985, 99 Stat. 1224; Pub. L. 100-202, § 106, Dec. 22, 1987, 101 Stat. 1329-433, provided that:

"(a) No State, or political subdivision thereof, in which a Member of Congress maintains a place of abode for purposes of attending sessions of Congress may impose a personal property tax with respect to any motor vehicle owned by such Member (or by the spouse of such Member) unless such Member represents such State or a district in such State.

"(b) For purposes of this section—

"(1) the term 'Member of Congress' includes the delegates from the District of Columbia, Guam, and the Virgin Islands, and the Resident Commissioner from Puerto Rico;

"(2) the term 'State' includes the District of Columbia; and

"(3) the term 'personal property tax' means any tax imposed on an annual basis and levied on, with respect to, or measured by, the market value or assessed value of an item of personal property.

"(c) This section shall apply to all taxable periods beginning on or after January 1, 1985."

CHAPTER 5—OFFICIAL TERRITORIAL PAPERS

§ 141. Collection, preparation and publication

The Archivist of the United States, herein-after referred to in this chapter as the "Archivist", shall continue to completion the work of collecting, editing, copying, and suitably arranging for issuance as a Government publication, the official papers relating to the Territories from which States of the United States were formed, in the national archives, as listed in Parker's "Calendar of Papers in Washington" Archives Relating to the Territories of the United States (to 1873)", being publication numbered 148 of the Carnegie Institution of Washington, together with such additional papers of like character which may be found.